JAN 2 7 2005 Docket No.: 43888-126

B/STW

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277

Kazufumi NISHIDA, et al. : Confirmation Number: 8047

Application No.: 10/088,110 : Group Art Unit: 1745

Allowed: January 14, 2005

Filed: March 15, 2002 : Examiner: JULIAN A MERCADO

For: POLYMER ELECTROLYTE FUEL CELL

LETTER UNDER 37 CFR 1.312

Mail Stop **ISSUE FEE**Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This Letter is in response to the Notice of Allowability dated January 14, 2005, in connection with the subject application.

The Notice of Allowability indicates this communication is responsive to Amendment filed on July 14, 2004. This date is incorrect. The Amendment was timely filed on October 14, 2004, in response to the Office Action mailed July 14, 2004.

It is respectfully requested that the records of the Patent Office be corrected to ensure that the deed of Letters Patent will be printed correctly.

Respectfully submitted,

McDERMOTTWILL & EMERY LLP

Michael E. Fogarty
Registration No. 36,139

Please reorgnize our Customer No. 20277 as our correspondence address.

600 13th Street, N.W. Washington, DC 20005-3096

Phone: 202.756.8000 MEF:cg Facsimile: 202.756.8087

Date: January 27, 2005